

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan  
0819 Westby K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	606,117.73	606,067.73	0.00	50.00	0.00	0.00
222X Educational Media Services	50,940.06	50,940.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,651.35	112,651.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,812.84	45,812.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,536.31	0.00	8,536.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,732.69	119,002.69	0.00	1,730.00	0.00	0.00
27XX Student Transportation Services	87,977.79	87,977.79	0.00	0.00	0.00	0.00
31XX Food Services	51,325.69	51,325.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,140.90	10,140.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,598.17	35,668.04	0.00	26,930.13	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,030.91	5,030.91	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,161,864.44	1,124,618.00	8,536.31	28,710.13	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,161,864.44					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,536.31/1,124,618.00		0.76%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan  
0822 Medicine Lake K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	869,934.06	869,934.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	35,628.92	35,628.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	145.00	145.00	0.00	0.00	0.00	0.00
222X Educational Media Services	36,971.07	36,971.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,635.32	80,635.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,192.63	51,192.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,436.03	0.00	61,436.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,349.21	160,349.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	143,482.25	142,920.56	0.00	561.69	0.00	0.00
31XX Food Services	73,623.67	73,623.67	0.00	0.00	0.00	0.00
33XX Community Services	10,948.81	10,948.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,533.16	7,533.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,592.52	40,592.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,435.23	0.00	XXXXXXXXXX	10,435.23	0.00	0.00
<b>Totals</b>	<b>1,582,907.88</b>	<b>1,510,474.93</b>	<b>61,436.03</b>	<b>10,996.92</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan**

**0822 Medicine Lake K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,582,907.88					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 61,436.03/1,510,474.93			4.07%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan  
0828 Plentywood K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,874,865.67	1,864,891.67	0.00	9,974.00	0.00	0.00
21XX Support Services - Students	52,872.56	52,872.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,695.97	4,695.97	0.00	0.00	0.00	0.00
222X Educational Media Services	87,529.41	87,529.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	214,627.32	214,627.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,964.93	132,964.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,051.59	0.00	53,517.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	338,684.17	338,684.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	208,562.05	194,562.05	0.00	14,000.00	0.00	0.00
31XX Food Services	159,195.68	159,195.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	46,809.10	46,809.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	118,773.82	118,773.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	43,064.57	43,064.57	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	3,341,696.84	3,258,671.25	53,517.21	23,974.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,341,696.84					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 53,517.21/3,258,671.25		1.64%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan  
0831 Outlook K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	326,847.28	326,847.28	0.00	0.00	0.00	0.00
222X Educational Media Services	493.82	493.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,505.96	143,505.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	0.46	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,029.83	80,029.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,407.36	44,407.36	0.00	0.00	0.00	0.00
31XX Food Services	39,272.92	39,272.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,789.78	10,789.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,775.75	6,775.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,040.12	1,040.12	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	653,163.28	653,162.82	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	653,163.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/653,162.82		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
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**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**46 Sheridan**  
**9693 Sheridan/Daniels Coop**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
21XX Support Services - Students	10,289.12	10,289.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	762.48	762.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,057.51	0.00	1,057.51	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	151,631.94	151,631.94	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	163,741.05	162,683.54	1,057.51	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	163,741.05					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,057.51/162,683.54		0.65%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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